--- 1/10th Pound - “Rock City Tobacco”, Quebec, P.Q. —

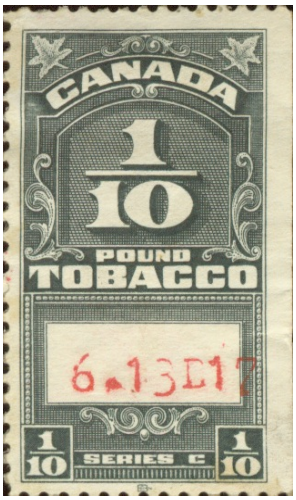
As indicated by its hidden letters (E-I) the 1/10th pound stamp was one of the original pouch tobacco stamps from 1935. Prior to the First Wartime Budget of September 13th 1939 the *excise duty* on manufactured tobacco was 20¢ per pound. In the cancellation collection, “Rock City Tobacco” is first listed as using **RN-24** in June 1938

The first listed code dated 1/10th pound pouch tobacco stamp, **RN-24**, used by “Rock City Tobacco” began their monthly numbered code date sequence in September 1938. Their initial dating system used a consecutively numbered sequence running from 1 in October 1938 to its conclusion at 25 in September 1940, and probably started when the manufacturers were forced to pay *up-front* for their excise tax stamps. It *does not* seem the system was initiated by changes in the manufacturers’ sales tax, since 1938 just *does not fit* with the manufacturers’ sales tax changes:

Apr. 7th 1932 to May 2nd 1936 - 6% May 3rd 1936 to Apr. 10th 1951 - 8%

Did they use, or omit, 13?

RN-24 - 1/10th pound, perforated 11, coded 6 13 D 1 by “Rock City Tobacco” in October 1938



[RN-24]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1938	---	---	---	---	---	---	---	---	---	**1**	---	---
1939	---	---	---	---	---	---	---	---	---	---	---	---
1940	**16**	**17**	---	---	---	---	---	---	---	---	---	---

The 1st Wartime Budget of September 1939 increased the *excise duty* on manufactured tobacco from 20¢ to 25¢ per pound, and the companies decreased their package sizes. “Rock City Tobacco” switched from their simple pre-war consecutive number code date, to use the following code system for stamps that were purchased under the 1939 Budget: The year was divided into four quarters: A, B, C and D, while the months in each quarter were numbered 1, 2 and 3. Thus 6 . . 13 D / 04 C 2 reads as (1940 / 3rd quarter / 2nd month) or August 1940.

RN-24 - 1/10th pound, perforated 11, coded 6 . . 13 D / 14 B2 by “Rock City Tobacco” in May 1941

[RN-24]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1940	---	---	---	---	---	---	---	---	---	---	---	---
1941	---	14 A 2	---	14 B 1	14 B 2	---	---	---	---	---	---	---

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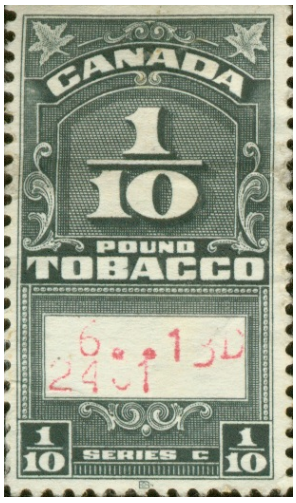
When the 2nd Wartime Budget of June 1940 increased the *excise duty* on manufactured tobacco from 25¢ to 35¢ per pound, the date code was modified under the new Budget - the reverse year was maintained, but the *month code* was changed by dropping the *letter / number* combination, and substituting a simple 1 to 12 for the *months* of the year.

At Budget time, the two systems sometimes overlap, since any stamps obtained pre-Budget continued to use their old cancellation system - thus indicating additional *excise duty payable*.



[RN-24]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1940	---	---	---	---	---	---	---	---	---	---	---	---
1941	---	---	---	---	---	---	---	---	14 09	---	14 11	14 12
1942	24 01	---	---	24 04	24 05	---	---	---	---	---	---	---

When the Budget of June 1942 (while maintaining the *excise duty* at 35¢ per pound) under the "Special War Measures Act" imposed an added *excise tax* of 1¢ per ounce (or fraction thereof) on manufactured tobacco "Rock City Tobacco" surcharged **RN-24** in July 1942 as shown below:

RN-82 - 1/10th pound, perforated 11, surcharged **6-13 D / 2407 / EXCISE TAX / 2 ct** in July 1942

The quality of the surcharge seems to be almost *too good* for a company surcharge. Was it made by BABN, or by a local Quebec City printer?

For general distribution under the 1942 Budget BABN surcharged the 1/10th pound **RN-24** with a three line 6 and 3 mm. red Gothic **2c. / EXCISE / TAX** as **RN-139**.

RN-139 - **2c. / EXCISE / TAX** on 1/10th pound, perf 11, surcharged by BABN for the June 1942 Budget, coded 6 . 13D / 24 . 08 by "Rock City Tobacco in August 1942

[RN-139]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1942	---	---	---	---	---	---	24 . 07	24 . 08	24 . 09	24 . 10	---	---
1943	34 . 01	---	---	---	---	---	---	---	---	---	—	---

When the Budget of March 1943 doubled the *excise tax* to 2¢ per ounce (or fraction thereof) "Rock City Tobacco" re-surcharged their *on-hand* sheets of **RN-139** with a 5 mm. Gothic **4c.** plus and 8 mm. killer square as the company provisional **RN-162**.

RN-162 - **4c.** ■ over **2c.** / EXCISE / TAX on 1/10th pound, perforated 11,
re-surcharged by Rock City Tobacco, coded 6 . 13D / 34 03 in March 1943

[RN-162]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1943	---	---	34 03	---	---	---	---	---	---	---	---	---

At the same time BABN re-surcharged **RN-139** with a dark blue killer 7 mm. Gothic **4c.** as **RN-200**.

RN-200 - RN-139 re-surcharged **4c.** by BABN for the March 1943 Budget,
coded 6 . . 13D / 34 04 by "Rock City Tobacco" in April 1943

[RN-200]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1943	---	---	---	34 04	---	34 06	---	---	---	—	---	---

For general distribution under the March 1943 Budget BABN surcharged the 1/10th pound RN-24 with their usual three line red Gothic **4c. / EXCISE / TAX** as **RN-215**.

RN-215 - M-542 overprinted **4c. / EXCISE / TAX** by BABN for the March 1943 Budget,
coded 6 . 13D / 34 . 06 by "Rock City Tobacco" in June 1943

[RN-215]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1943	---	---	---	---	---	34 . 06	---	---	34 . 09	---	---	---
1944	---	---	—	---	---	---	---	—	---	---	---	---

Apparently this was the *end of* date coding by "Rock City Tobacco".

File path is [c:\ CR - STAMPS \ RN_STAMPS \ POUCH \ 1935 - Series C \ 6-13D \ 1-10th pound],
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November 24th 2013, JBH